

AMENDMENT NO. _____ Calendar No. _____

Purpose: To eliminate child care subsidies for high-income individuals.

IN THE SENATE OF THE UNITED STATES—113th Cong., 2d Sess.

S. 1086

To reauthorize and improve the Child Care and Development Block Grant Act of 1990, and for other purposes.

Referred to the Committee on _____ and ordered to be printed

Ordered to lie on the table and to be printed

AMENDMENT intended to be proposed by Mr. COBURN

Viz:

1 At the appropriate place, insert the following:

2 **SEC. ____ . ELIMINATION OF CHILD CARE SUBSIDIES FOR**
3 **HIGH-INCOME INDIVIDUALS.**

4 (a) INTERNAL REVENUE CODE.—

5 (1) NO HOUSEHOLD AND DEPENDENT CARE
6 CREDIT FOR HIGH-INCOME INDIVIDUALS.—Section
7 21 of the Internal Revenue Code of 1986 is amended
8 by redesignating subsection (f) as subsection (g) and
9 by inserting after subsection (e) the following new
10 subsection:

11 “(f) NO CREDIT FOR HIGH-INCOME INDIVIDUALS.—

12 No credit shall be allowed under this section for any tax-

1 able year with respect to any taxpayer with an adjusted
2 gross income equal to or greater than \$250,000 for such
3 taxable year.”.

4 (2) NO DEPENDENT CARE ASSISTANCE PRO-
5 GRAMS FOR HIGH-INCOME INDIVIDUALS.—Section
6 129(a) of the Internal Revenue Code of 1986 is
7 amended by adding at the end the following new
8 paragraph:

9 “(3) NO EXCLUSION FOR HIGH-INCOME INDI-
10 VIDUALS.—No exclusion shall be allowed by reason
11 of this section for any taxable year with respect to
12 any taxpayer with an adjusted gross income equal to
13 or greater than \$250,000 for such taxable year.”.

14 (3) EFFECTIVE DATE.—The amendments made
15 by this subsection shall apply to taxable years begin-
16 ning after the date of the enactment of this Act.

17 (b) FEDERAL PAYMENTS.—

18 (1) NO CHILD CARE SUBSIDIES FOR HIGH-IN-
19 COME INDIVIDUALS.—Notwithstanding any other
20 provision of law, no Federal funds may be used to
21 make payments relating to child care or child care
22 services for any individual whose adjusted gross in-
23 come in the preceding year was equal to or greater
24 than \$250,000.

1 (2) EFFECTIVE DATE.—The prohibition under
2 this subsection shall apply to any payments made on
3 or after the date of the enactment of this Act.